

# DICKEY ON TRANSFERS

## States Exceptions to the Court's Decision.

(From Wednesday's Daily.)

Judge Gear was engaged a goodly part of yesterday in partly hearing the case of C. S. Dole, assignee in bankruptcy, against J. S. Bailey. It is a case arising before the Organic Act came into effect, otherwise it would belong to the Federal court. The matter at issue is wrongful conversion of assets alleged against the bankrupt.

The partition case of Maggie Fisher vs. Keukahi Walehau and J. A. Magoon occupied all of yesterday before Judge De Bolt.

Executions in the cases of E. S. Cunha vs. Hawaii Land Co., Ltd., for \$429.60 and S. Ozaki vs. Hawaii Land Co., Ltd., and W. C. Achi for \$730 have been returned by High Sheriff A. M. Brown as fully satisfied by collection of the money.

Defendant in the ejectment suit of E. K. Prendergast vs. Peter Martin moves that a day be set for hearing.

Charles Gay, the stock man, changed his allegiance from King Edward to the United States before Judge Estee yesterday.

### DICKEY'S CIRCUIT RIDING.

Judge De Bolt has allowed Lyle A. Dickey's bill of exceptions to his decision in favor of the Rapid Transit Co. on the matter of transfers.

Plaintiff excepts to the finding of fact that "when plaintiff entered the car on McCully street and proceeded to the corner of Wilder avenue and Alexander street, he then ceased going toward Diamond Head, but was on a return trip toward Moanalua," as contrary to the evidence and the facts admitted by defendant.

He excepts to the finding that there was no overcharge of fare, as contrary to the law and the evidence and the facts admitted by defendant.

He excepts to the finding that the street car line of defendant running on King street, McCully street and Waikiki road and its line running on Liliha street, King street, Hotel street, Alapai street, Lunalilo street, Pensacola street, Wilder avenue, Alexander street and McCully street are entirely separate and distinct and are not connected in lines, as contrary to the law and the evidence.

He excepts to the finding that in Act 69 of 1898 the phrases "a continuous ride anywhere between Diamond Head and Moanalua" and "upon a connecting line" means "one and a continuous ride in one general direction," as contrary to the law and the evidence.

He excepts to the finding by the court that the giving of transfers by the defendant to any person riding continuously toward Diamond Head from Kaili way or continuously from Waikiki way toward Moanalua is the giving of all the transfers that the Legislature intended or contemplated, as contrary to the law and the evidence.

He excepts to the finding that the rules and regulations of the defendant in regard to transfer tickets are in harmony with a reasonable and common sense construction of Section 9, Act 69, Laws of 1898, and a full compliance with the intent thereof, as contrary to the law and the evidence.

### OFFICIALS DEMUR.

Superintendent of Public Works H. E. Cooper and Road Supervisor C. E. Wilson have entered a demurrer to the complaint of Kaploani Estate, Ltd., for an injunction. They set forth that the purported descriptions of boundaries of the land in the vicinity of South street are not definite enough, also that the bill does not set out with sufficient certainty the claim of ownership of the complainant in the strip of land attempted to be described.

### PROBATE MATTERS.

W. W. Hall, temporary administrator of the estate of Edward R. Newman, deceased, petitions for an order of appraisal and sale, either at public auction or private sale, of the stock of drugs forming the principal assets of the estate. He represents that some of the goods are perishable and that the rent of store ought to be stopped as soon as possible because it makes a serious drain on the estate.

Mrs. S. C. Allen has filed the following election: "I, Bathsheba M. Allen, widow of the late S. C. Allen, deceased, do hereby elect to take, under the provisions of the will of the said S. C. Allen, deceased, the share of the estate therein provided for me; and in

consideration thereof, I do hereby waive all my rights, under the laws of this Territory, to dower in said premises."

Henry Smith, as trustee of the estate of Robert Wm. Holt, deceased, has filed a motion to have his title amended to read, "Administrator with the will annexed and trustee under the will."

Judge Gear has appointed J. E. Fullerton as guardian of Mabel, Edith, Helen and Elsie Roberts, minors.

### NEW ATTORNEY.

William Francis Crockett has been admitted before Chief Justice Frear to practice in all the Territorial courts. He is a native of Mount Airy, Virginia, 43 years of age, and has resided at Walluku the past two years. Mr. Crockett after nearly two years' study was in 1888 awarded the diploma of Bachelor of Laws in the University of Michigan, and he practiced law in that State until he came to Hawaii in 1901. His certificate of character is signed by Judge Kalua, Sheriff L. M. Baldwin, John Richardson, Senator H. P. Baldwin, J. B. Castle, Treasurer Kepoikai, Enoch Johnson and Noa S. Aluli.

## SOME PUBLIC WORKS GOING

The Honolulu Iron Works has completed the contract for the first steel bridge ever constructed in the Hawaiian Islands. It is for Kapala, in Lihue district, Kauai, and 40-foot span with 24-foot roadway. This structure is also the first steel, Pratt-truss bridge ever designed in the Department of Public Works of this Territory and is considered a handsome bridge.

The concrete Construction Co. of Honolulu has the contract at \$1572.05 for the making of Bishop street, the new thoroughfare along the Alexander Young building frontage. It is intended to be a model street construction, the first in the city with basalt block gutters. The covering will be macadam. Yesterday the work of laying a storm sewer through the middle of the street was started and pushed nearly to completion. The sanitary sewer for buildings that may be erected opposite the Young building will be put down later. As for the Young building itself, its sanitary sewer connecting with the city system is laid at the rear of the block. The storm sewer now being laid is part of the elaborate system sometime ago partly constructed. It will catch the water of Bishop and Union streets which now goes to replete the Fort street sewer, besides intercepting part of the wash from Fort to Alakea along King street.

A gang starts in today to renew the stringers and planking of Kekuanaoa wharf.

The Hawaiian Electric Co. has been awarded the contract for electrical supplies to the Department of Public Works at \$4,560 for the six months ending December 31, 1903.

## DR. M'GREW VISITING BERKELEY

Dr. John F. McGrew, one of the most prominent men of the Hawaiian Islands, and a notable figure in the annexation proceedings, who is visiting California with his wife, was the guest last week of Thomas Carr Nugent, the well known capitalist, who resides at 1804 University avenue. His visit to this city is made the more interesting when it is known that he closely associated in the Islands with Fred Nugent, a former newspaper man of this city, who now holds a prominent position with the Honolulu Board of Health.

Dr. McGrew, who is popularly known in Hawaii as "the father of annexation," took the initiative in the movement which finally resulted in the deposition of Queen Liliuokalani. So incensed was the dethroned Queen at his action that she declared she would have him beheaded should she ever regain power.—Berkeley Sun.

## LETTER LIST.

Letters remaining uncalled for in the General Delivery for the week ending June 6th, 1903:

Aiken, Mrs Kittle  
Andrews, Joseph  
Armstrong, J S  
Burgett, I A  
Blake, Florence  
Cockett, Mrs L K  
Clark, Miss K  
Duncan, Adam  
Dyer, Herbert (2)  
Dole, E P Esq  
Dorland, Mrs C P  
Evans, Mrs Lillie  
Gibson, Mrs Ada  
Henry, Mrs Lucy  
Houghtailing, Mrs  
Rebecca  
Kennedy, Mrs John Vivian, Willie A  
Leas, James G  
McDougall, Walter

### PACKAGES.

Dow, Charles  
Ponton, T J  
McGuire, Norman  
Martin, Miss E  
Maryansia, Miss  
Norbert, Charles  
Nattley, Kamalu  
Nattup, M H D  
Pearson, Mrs A  
Rickard, R T  
Rice, Mrs James  
Robinson, Mrs A  
Smith, Col F H (2)  
Smith, Mrs S A  
Scott, William  
Thunderbolt, E  
Toogood, Miss Adeline  
Ward, John R (2)

## FORMER WIFE OF E. P. DOLE TO BECOME A CHORUS GIRL



NEW YORK, May 29.—Miss Eleanor Gallagher, daughter of Colonel Gallagher of San Francisco, the divorced wife of Edmund P. Dole of Honolulu, cousin of Governor Sanford B. Dole, has decided that she was destined for the stage. She will accordingly fulfill her destiny on Monday next at the Casino, where she will make her initial bow in the chorus of "The Renaways."

Her former husband, who is also a brother of Rev. Charles F. Dole, well known in Boston, first met her at Honolulu when she was on a tour around the world with her father and sister.

## TROUBLE AT REFORMATORY PURE FOOD REGULATION

### Twelve Boys Said to Have Made Escape. The New Law Will Make Many Changes.

A dozen of the toughest boys confined in the new Reformatory School at Waialae are said to have escaped either Saturday or Monday and one of them is still at large.

The story as it first reached Honolulu was greatly exaggerated and even the above report may not be entirely correct. It is certain, however, that some of the boys at the reformatory did break their bonds and caused a lot of trouble to the guards.

The story as first told was to the effect that twenty of the boys had assaulted a teacher, escaped the guards and headed for Honolulu, terrorizing the people along the way.

As a matter of fact one boy did reach Honolulu yesterday morning, but he didn't do any terrorizing. Instead he was promptly gathered in by the police, and from him the first news of the trouble came.

He told Sheriff Brown that twelve boys had escaped from the school on Saturday morning. They had been bathing in a tank within the grounds, when they eluded the vigilance of the guards, and got away. But they hadn't assaulted any teacher, the boy said.

Another story was to the effect that only ten boys had escaped while bathing and took to the cane fields. This report had it that all of them were still at large.

Deputy Sheriff Chillingworth after much difficulty got into communication with the police at Waialae, and though the information obtained wasn't complete, it is believed to have been accurate as far as it went. This story was to the effect that only three boys had escaped, and that one had been captured by the Waialae police. As one of the boys is in custody in the jail here, there remains but one unaccounted for.

Supt. Atkinson was communicated with, also, but he had received no word from the school officials, other than through the police. The escape probably took place Monday evening.

### Brown Wrote Opinion.

WASHINGTON, June 1.—The United States Supreme Court in an opinion by Justice Brown today decided the case of the Territory of Hawaii vs. Osaki Mankichi, a Japanese, who was convicted of manslaughter and sentenced to twenty years' imprisonment in Hawaii under the laws of the old Hawaiian Republic, adversely to the claim of the prisoner that his conviction was illegal and invalid.

All foods, liquors and drugs imported into the United States after next month are to be subject to sharp scrutiny under a statute enacted at the last session of Congress, which has altogether escaped general attention, although it is of the highest importance and of the most drastic character. New York imports, especially, as well as numerous domestic producers throughout the country, will be amazed to learn that radical legislation along the lines of the federal Pure Food bill, which itself failed of approval, was accomplished in the last hours of Congress.

This legislation not only provides for the prohibition of all imports dangerous to health, but gives to the Executive a means of prompt retaliation on any country discriminating against American products and of preventing foreigners from dumping on American markets deleterious products which they cannot sell at home.

This disclosure was made yesterday in the discussion of pure foods and pure drugs before the American Therapeutic Society, now in session in this city, by Dr. W. H. Wiley, chief of the Bureau of Chemistry of the Department of Agriculture, who further revealed that comprehensive plans had been matured for enforcing the new statute, which goes into effect on July 1, and which gives the Secretary of the Treasury, co-operating with the Secretary of Agriculture, absolute jurisdiction over imports into the United States of drugs, liquors and foods.

Hereafter any of these products from abroad offered for consumption in this country which are found to be adulterated, impure, falsely labelled, or which do not comply with the laws of the country where they were manufactured or from which they were imported, may be kept out of the United States. Dr. Wiley frankly declared that this had been one of the greatest victories ever gained by the pure food advocates, although the proposed national inspection and control bill had failed of passage, and he admitted that the new law had been purposely buried in a section of an appropriation bill so as not to attract the attention of those who might otherwise have compassed its defeat.

### THE TERMS OF THE LAW.

The provision, which in its terms bears out this admission, appears in the Agricultural Appropriation bill, signed by the President on March 3, and is as follows:

To investigate the adulteration of foods, drugs and liquors when deemed by the Secretary of Agriculture advisable; and the Secretary of Agriculture

whenever he has reason to believe that articles are being imported from foreign countries which by reason of such adulteration are dangerous to the health of the people of the United States, or which are forbidden to be sold or restricted in sale in the countries in which they are made or from which they are exported, or which shall be falsely labelled in any respect in regard to the place of manufacture of the contents of the package, shall make a request upon the Secretary of the Treasury for samples from original packages of such articles for inspection and analysis; and the Secretary of the Treasury is hereby authorized to open such original packages and deliver specimens to the Secretary of Agriculture for the purpose mentioned, giving notice to the owner or consignee of such articles, who may be present and have the right to introduce testimony; and the Secretary of the Treasury shall refuse delivery to the consignee of any such goods which the Secretary of Agriculture reports to him have been inspected and analyzed and found to be dangerous to health, or which are forbidden to be sold or restricted in sale in the countries in which they are made or from which they are exported, or which shall be falsely labelled in any respect in regard to the place of manufacture or the contents of the package.

### GIVES MEANS OF RETALIATION.

"After July 1," Dr. Wiley declared, "you will hardly be able to buy in this country any frankfurters imported from Germany. Germany objects to the borax in our meats, and we will object to the borax in her sausages, for we have found that they all contain borax. Then, too, the French wines that come into the United States will receive their dues. There is probably not a wine sold in this country under the label of 'pure French wine' that is not a mixture or blend of French and Italian and other light wines. We intend to make these people tell on the label the truth about what is in the bottle."

Dr. Wiley said further that the Bureau of Chemistry of the Department of Agriculture had already obtained the data on which to proceed when the new law becomes operative, and that no time would be lost in putting it into force. A chemist and several assistants were added to his bureau by Congress last year, and these new officials are already analyzing samples of imported drugs and other products which have been obtained from the customs officials.

While the new provision will effectually prevent what Dr. Wiley indicated was the present practice of foreign manufacturers of putting off on the United States food and drink which the laws of their own countries would not permit to be sold therein, he also indicated incidentally that it might be used effectually as a weapon of retaliation against the products of any country making hair splitting discriminations against American goods.

The imports of drugs, foods and drinks into the United States amount to \$10,000,000 a month, in round numbers. A little over half of this amount is represented by drugs, the remainder being divided among wines, beers, provisions, vegetables and fish. When the law becomes generally known it will doubtless cause consternation abroad and among importers in the United States. Dr. Wiley called attention to the fact that it would cost the government little to put the law into operation, as there were few ports of entry for the foreign products affected, the principal one being New York.

As a further preparation to enforcing the new law, Dr. Wiley said, the Department of Agriculture already had its special agents gathering data as to the methods of manufacturers in Europe, and they had acquired comprehensive evidence on which to proceed.—N. Y. Tribune.

## CROWD SEES THE QUEEN DEPART

(From Wednesday's Daily.)

There was almost as large a crowd at the Wilder landing last evening as at the departure of the Sierra. Ex-Queen Liliuokalani with her retinue, and Mr. and Mrs. Robert Wilcox were among the passengers on the Claudine, which sailed promptly at five o'clock for Maui ports. The Queen and ex-Deputy with Senator Kauiue and a few other Home Rule notables go to attend the big Home Rule luau which takes place tomorrow at Waialae. There were besides quite a number of school children returning to their homes.

The government band played as the steamer sailed. The Queen bowed gracefully to the people on the wharf in return for their greetings. She was not decorated with a single lei, though others on the steamer were.

There was one incident in connection with the Claudine's departure which was not down on the regular schedule. Prince Kuhio who was down to see the Queen depart stayed on board the steamer a little too long, and when he started to leave, the plank had been raised. His athletic training stood him in good stead here, and gracefully swinging from the platform he jumped for the wharf and landed safely with the aid of some friends, though the steamer was five or six feet from the dock at the time.

### For Sweet Charity's Sake.

Rev. Mr. Kincaid writes to his church paper that at some Mediterranean port he met a child whose sweet innocence, like that of Raphael's Cherubs, so appealed to him that he gave the little one an English penny.

# MUST PAY INCOME TAX

## Big Estates Liable For Two Per Cent.

The income tax returns for the island of Oahu for this year will be more than double the amount collected last year, or the first year that the new law was in operation. This isn't because there has been any sudden increase in the income earning capacity of the property of the country, but is simply owing to the death of three of the wealthiest citizens of Honolulu.

The income tax which will be collected from the legacies under the wills of the late Paul Isenberg, J. B. Atherton and S. C. Allen will probably approximate \$200,000. But a small portion of either of these estates is liable for the inheritance tax. If this tax, which is paid only where the property is bequeathed elsewhere than to direct heirs was assessable against these three estates, the Territory would be enriched by fully half a million dollars.

The inheritance law which imposes a tax of five per cent, exempts persons who are members of the decedent's family. The law as to this is as follows:

"Section 910. All property which shall pass by will, or by the intestate law of this Republic, from any person who may die seized or possessed of the same while a resident of this Republic, or if such decedent was not a resident of this Republic, at the time of death, which property or any part thereof, shall be within the Republic, or any interest therein or income therefrom which shall be transferred by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor or bargainer, to any person or persons, or to any public or corporate, in trust or otherwise, or by reason whereof any body public or corporate shall become beneficially entitled in possession or expectancy to any property, or to the income thereof, other than to or for the use of his or her father, mother, husband, wife, child or adopted child, adopted as such in conformity with laws of this Republic, or grandchild, or incorporated or private schools now exempted by law from taxation, by reason whereof any such person or school shall become beneficially entitled, in possession or expectancy, to any such property, or to the income thereof, shall be and is subject to a tax of five dollars on every hundred dollars of the clear market value of such property, and at and after rate for any less amount, to be paid to the Minister of Finance for the use of the government, and all administrators, executors and trustees shall be liable for any and all such taxes until the same shall have been paid as herein-after directed, provided that an estate which may be valued at a less sum than five hundred dollars, shall not be subject to such duty or tax."

### INCOME TAX LAW.

Assessor Pratt is of the opinion that the legatees under the wills of the three millionaires are liable to the income tax, as far as personal property is concerned, and the bulk of all three estates consists of stocks, bonds and other forms of personal property. The income tax law says:

"Section 3. In estimating the gains, profits and income by any person or corporation, there shall be included all income derived from interest upon notes, bonds and other securities, except such bonds of the Territory of Hawaii or of municipalities hereafter created by the Territory the principal and interest of which are by the law of their issuance exempt from all taxation; profits realized within the year preceding from sales of real estate, including leaseholds purchased within two years, dividends upon the stock of any corporation; the amount of all premiums on bonds, notes or coupons; the amount of sales of all movable property, less the amount expended in the purchase or production of the same, and in the case of a person not including any part thereof consumed directly by him or his family; money and the value of all personal property acquired by gift or inheritance, and all other gains, profits and income derived from any source whatsoever."

In the schedule also of taxable property under the income law is listed "Money and the value of other Personal Property acquired by gift or inheritance."

The Isenberg estate was appraised at something over five million dollars, the Allen estate at less than \$3,000,000, while no inventory of the Atherton estate has been filed in court, but it is expected to total as much as the Allen property. Nearly all of the property listed is of a personal nature, which it is reported is taxable under the income law. Whether the tax can be levied against the property where it is left in trust is a question, but if it can, the Territory will receive \$200,000 more in taxes this year, than had been expected.

Change of water often brings on diarrhoea. For this reason many experienced travelers carry a bottle of Chamberlain's Colic, Cholera and Diarrhoea Remedy with them to be used in case of an emergency. This preparation has no equal as a cure for bowel complaints. It can not be obtained while on board the cars or steamship, and that is where it is most likely to be needed. Buy a bottle before leaving home. All Dealers and Druggists sell it. Benson, Smith & Co., Agents for Hawaii.